

APPROPRIATIONS SUMMARY

The 2002-03 proposed budget includes appropriations of \$2,547,952,285, an increase of \$54,121,727 or 2.17%.

	Final 2001-02	Proposed 2002-03	Change	% Change
Countywide Operations				
Admin/Exec Group	40,405,390	45,765,345	5,359,955	13.27%
Contingencies	31,396,946	39,101,339	7,704,393	24.54%
ED/Public Services Group	42,869,233	42,482,423	(386,810)	-0.90%
Fiscal Group	35,820,494	35,915,318	94,824	0.26%
Human Services System	1,106,670,346	1,124,980,758	18,310,412	1.65%
Internal Services Group	30,781,091	32,019,111	1,238,020	4.02%
Law & Justice Group	412,486,835	413,965,621	1,478,786	0.36%
Capital Projects & Debt Service	161,073,896	157,698,282	(3,375,614)	-2.10%
Special Revenue Funds	<u>304,724,002</u>	<u>308,494,767</u>	<u>3,770,765</u>	<u>1.24%</u>
Subtotal	2,166,228,233	2,200,422,964	34,194,731	1.58%
Enterprise Funds				
Arrowhead Reg Med Ctr	220,350,734	238,391,803	18,041,069	8.19%
Med Ctr Lease Payments	53,780,139	53,115,289	(664,850)	-1.24%
County Museum Store	174,987	154,789	(20,198)	-11.54%
UltraScreen Theatre	107,062	4,000	(103,062)	-96.26%
Regional Parks Snackbars	73,717	86,262	12,545	17.02%
Solid Waste Management	<u>53,115,686</u>	<u>55,777,178</u>	<u>2,661,492</u>	<u>5.01%</u>
Subtotal	327,602,325	347,529,321	19,926,996	6.08%
Total Countywide Approp	2,493,830,558	2,547,952,285	54,121,727	2.17%

Countywide Operations

Countywide operations show an increase in appropriations of \$33,799,580. The majority of these increases are in the Admin/Exec Group, Contingencies, the Human Services System (HSS), the Internal Services Group, and the Law and Justice Group.

The Admin/Exec Group is restated to exclude the general fund appropriations for contingencies, which is now shown as a separate line item. This group shows an increase due to the addition of a new litigation budget unit, the creation of a new Emerging Technology budget unit within a reorganization of the Information Systems department, and increased unemployment insurance costs.

The appropriation for contingencies includes the amount set aside per county policy (1.5% of locally funded appropriations). The other component of contingencies consists of unallocated financing available to the Board for distribution.

Within Human Services System, major changes include increased costs related to MOU, in-home support service provider costs, caseload, the reclassification of the Aging & Adult Services budget from special revenue to general fund, offset by an anticipated decrease in the State allocation for childcare. In the health care costs budget, decreases in appropriations are the result of accounting changes related to GASB 33. In addition to a State mandated staffing-to-caseload ratios in the California Children's Services program, Public Health appropriation increases are due to grant related programs. Appropriation increases in the Behavioral Health budget reflect an increase in case management services, new programs, and accounting changes as a result of GASB 34.

The Internal Services group increase is primarily caused by the GASB 34 accounting change reclassifying reimbursements as revenue in the Real Property budget. Also reflected is a decrease in the utility budget due to projected savings as a result of lighting retrofit projects.

The Law and Justice group increase is mainly in the Public Defender and Trial Court Funding Maintenance of Effort funding budgets. The Public Defender budget increase is due to the addition of new judgeships. Trial Court Funding increases reflect increased payments to the State for 50% of excess fine and fee collections which exceed the amount prescribed in trial court funding statutes and payments of 25% of the County's portion of excess collections to the Court Facility Program fund.

Capital Projects and Debt Service

Capital Projects and Debt Service appropriations decreased \$3,375,614 primarily due to a reduction in non-departmental appropriations of \$8.2 million. An appropriation decrease of \$7.4 million is attributable to reduced interest expense paid on the Tax Revenue Anticipation Notes (TRANS). This is due both to the decreased size of the borrowing and historical lows in short-term interest rates. The remainder of the decrease is the result of a transfer of appropriation and associated expenses to the newly established litigation budget unit as mentioned above.

Capital Improvement Projects appropriations increased \$8.7 million to approximately \$116.7 million in 2002-03. The \$116.7 million is composed of \$94,916,384 of carry over projects, including the High Desert Detention Center of \$30 million, and \$21,741,251 of new project appropriations.

Also included in the Capital Projects and Debt Service amount are the county redevelopment agency budget units. These budget units declined by approximately \$3.8 million due to the reduced fund balance caused by bond proceeds expended on infrastructure improvements in the San Seavine redevelopment area and the reclassification of interfund transfers out to operating transfers out.

Special Revenue Funds

Special Revenue funds increased \$3,770,765 due to the creation of several new special revenue budgets as a result of GASB 33 and new budgets to account for the Central Courthouse Seismic Retrofit, the Regional Parks Prop 12, and the Regional Parks Prop 40 projects. Also reflected

are increases in the Micrographics Fees, Transportation Etiwanda/I10 reconstruction, Preschool Services, Tobacco Settlement, and Redevelopment budgets. Decreased appropriations included the Sheriff COPS MORE and Prop 36 budgets, as well as the Aging & Adult Services budgets, which were reclassified to general fund as mentioned above.

Enterprise Funds

The increase in Arrowhead Regional Medical Center reflects increased salary & benefit costs and a 6.5% increase in in-patient census. Medical Center Lease Payments decreased slightly, reflecting the elimination of an arbitrage payment, which is due every five years.

The UltraScreen Theatre budget has been reduced to reflect a decrease in rental costs resulting from moving the equipment from a leased facility to the County's central warehouse.

Solid Waste Management appropriations have been increased as a result of GASB 33, which added two new enterprise funds, Environmental and Recycling Programs. Additionally, fixed asset appropriation changes reflect increases in the operations, site closure, and groundwater budgets, offset by decreases in the site enhancement fixed asset appropriations.

REVENUE SUMMARY

The 2002-03 county budget is financed from a variety of sources:

	Final 2001-02	Proposed 2002-03	Change	% Change
<u>REVENUES FOR ALL COUNTY FUNDS</u>				
(Excluding Enterprise Funds)				
Property Taxes	121,164,329	131,262,022	10,097,693	8.33%
Other Taxes	134,163,747	128,926,083	(5,237,664)	-3.90%
State and Federal Aid	1,348,722,081	1,351,836,953	3,114,872	0.23%
Charges for Current Services	292,239,234	305,229,783	12,990,549	4.45%
Other Revenue	<u>133,854,639</u>	<u>122,757,550</u>	<u>(11,097,089)</u>	<u>-8.29%</u>
Subtotal	2,030,144,030	2,040,012,391	9,868,361	0.49%
<u>ENTERPRISE FUND REVENUES</u>				
Arrowhead Reg Med Ctr	222,259,940	246,621,803	24,361,863	10.96%
Med Center Lease Payments	26,449,438	24,466,969	(1,982,469)	-7.50%
County Museum Store	180,000	159,000	(21,000)	-11.67%
UltraScreen Theatre	10,000	7,000	(3,000)	-30.00%
Regional Parks Snackbars	92,000	103,500	11,500	12.50%
Solid Waste Managment	<u>53,684,003</u>	<u>62,263,550</u>	<u>8,579,547</u>	<u>15.98%</u>
Subtotal	302,675,381	333,621,822	30,946,441	10.22%
Total County Revenues	2,332,819,411	2,373,634,213	40,814,802	1.75%

Property tax revenue increased based on higher than projected assessed valuation growth in 2001-02 combined with an estimated increase in assessed valuation of 6% in 2002-03.

Other taxes are decreased due to an anticipated decrease in Prop 172 sales tax. The 2002-03 budget also estimates a 4% decrease in sales tax from prior year budget for sales tax generated in the unincorporated area of the county. Declining budgets for sales tax revenues reflect sharp declines in expected revenues in the current year offset by the expectation of a mild recovery in 2002-03.

State and federal aid growth includes realignment vehicle license fee revenues for health, welfare and Behavioral Health, and increases in welfare programs, such as child welfare services. The non-realignment portion of vehicle license fees is expected to grow 5% over current year-end estimates. This growth represents a slowing growth rate from the 2000-01 and 2001-02 fiscal years, when actual revenues grew in excess of 12% a year. In addition, \$5.2 million of the increase in state and federal aid is due to the creation of a new special revenue fund for the Juvenile Justice grant monies as a result of GASB 33. These increases are offset by a \$5.8 million decrease in state and federal capital grants.

Charges for current services are increased due in part to accounting changes required for compliance with GASB 34, which accounted for \$3.8 million in Alcohol & Drug, \$1.9 million in Transportation, and \$1.0 million in Real Property. In addition, increases are related to departmental business activity, such as law enforcement services, which are expected to increase \$4.9 million as a result of MOU increases, and property tax administration fees of \$1.9 million.

Other revenues include licenses, permits, franchises, fines and penalties, interest earnings, and tobacco settlement funds. The majority of the decrease reflected in other revenue is due to the elimination of the forfeiture trust money in the District Attorney budget and an anticipated decrease in interest earnings. These decreases are offset by increases in revenues from court fines of \$2.9 million and increases related to the creation of several new special revenue funds as required by GASB 33.

Arrowhead Regional Medical Center revenues are expected to grow due to volume increases. This growth is reflected in insurance, private pay, and Medicare revenues. Other increases to revenues include tobacco tax revenues from AB 75.

Revenue for the medical center lease payment fund represents state payments from the Construction Renovation/Reimbursement Program (SB 1732).

Revenues for the UltraScreen Theatre represent interest earnings on the cash balance in the fund.

Solid Waste Management revenues increased primarily due to an increase in the estimated tonnage for the upcoming fiscal year based on actual tonnage trends.

BUDGETED STAFFING SUMMARY

	2001-02 Staffing	Increase from Previous Year			2002-03 Staffing	% Change
		Caseload Driven/ Grant or Special Funded Programs	All Other Programs	Total Change		
General Fund	13,421.2	197.4	34.2	231.6	13,652.8	1.7%
Other Funds	<u>4,384.4</u>	<u>4.1</u>	<u>0.0</u>	<u>4.1</u>	<u>4,388.5</u>	0.1%
Total	17,805.6	201.5	34.2	235.7	18,041.3	

The increase in caseload driven/grant or special funded programs for the general fund includes the following:

- Behavioral Health budgeted staffing is increased by 30.5 to improve case management services and support a new transportation unit that will move patients from State hospitals to community based settings.
- Child Support Services budgeted staffing is reduced by 53.1 to reflect a reduction to budgeted overtime and an increase to the department's vacancy factor, offset by mid-year additions.
- Office on Aging & Adult Services budgeted staffing is increased by 111.9 due to the reclassification of this program from a special revenue fund to a general fund.
- Public Health budgeted staffing is increased by 28.2 due to new positions related to new bioterrorism and "The Earlier the Better" grants.
- California Children's Services budgeted staffing is increased by 50.4 to meet State caseload requirements.
- Sheriff budgeted staffing is increased by 30.0 due to requirements for contracted cities and 1.0 due to the alcohol and drug counseling program for Inmate Welfare.

The increase in other programs budgeted staffing includes the following:

- Human Resources budgeted staffing is increased by 10.5 to further enhance Employee Relations, Employee Benefits, and Classification services. Per GASB 33, Commuter Services staff are transferred to a special revenue fund.
- Treasurer/Tax Collector budgeted staffing is increased by 6.2 and Central Collections budgeted staffing is increased by 4.4 to enhance productivity and customer services.

Countywide staffing changes are outlined by county department in the following chart:

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Proposed Budget	Change
ADMINISTRATIVE/EXECUTIVE GROUP			
<u>GENERAL FUND</u>			
BOARD OF SUPERVISORS	39.5	39.8	0.3
CLERK OF THE BOARD	15.0	15.0	0.0
COUNTY ADMINISTRATIVE OFFICE	32.5	33.5	1.0
COUNTY COUNSEL	69.0	71.0	2.0
HUMAN RESOURCES	119.3	129.8	10.5
HUMAN RESOURCES - EMPLOYEE HEALTH & WELLNESS	13.3	13.8	0.5
INFORMATION SERVICES - APPLICATIONS DEVELOPMENT	117.8	101.3	(16.5)
INFORMATION SERVICES - EMERGING TECHNOLOGIES	0.0	19.1	19.1
INFORMATION SERVICES - GIMS	5.0	0.0	(5.0)
SUPERINTENDENT OF SCHOOLS	0.0	0.0	0.0
SUBTOTAL GENERAL FUND	411.4	423.3	11.9
<u>OTHER FUNDS</u>			
HUMAN RESOURCES - COMMUTER SERVICES	0.0	4.0	4.0
HUMAN RESOURCES - RISK MANAGEMENT	58.0	65.0	7.0
INFORMATION SERVICES - COMPUTER OPERATIONS	165.1	154.4	(10.7)
INFORMATION SERVICES - NETWORK SERVICES	118.1	110.1	(8.0)
SUBTOTAL OTHER FUNDS	341.2	333.5	(7.7)
TOTAL ADMINISTRATIVE/EXECUTIVE GROUP	752.6	756.8	4.2
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP			
<u>GENERAL FUND</u>			
AGRICULTURE, WEIGHTS & MEASURES	69.0	72.7	3.7
AIRPORTS	30.4	28.9	(1.5)
COUNTY MUSEUM	78.9	75.5	(3.4)
ECD - ECONOMIC PROMOTION	2.0	2.0	0.0
ECD - SMALL BUSINESS DEVELOPMENT	5.0	4.0	(1.0)
ECD / PUBLIC SERVICES GROUP	19.5	20.5	1.0
LAND USE SERVICES - ADMINISTRATION	12.0	12.0	0.0
LAND USE SERVICES - CURRENT PLANNING	25.5	27.0	1.5
LAND USE SERVICES - ADVANCE PLANNING	17.5	19.0	1.5
LAND USE SERVICES - BUILDING AND SAFETY	57.2	57.2	0.0
LAND USE SERVICES - CODE ENFORCEMENT	30.0	31.0	1.0
LAND USE SERVICES - FIRE HAZARD ABATEMENT	20.0	20.0	0.0
PUBLIC WORKS - REGIONAL PARKS	124.2	117.1	(7.1)
PUBLIC WORKS - SURVEYOR	37.2	39.3	2.1
REGISTRAR OF VOTERS	40.7	38.6	(2.1)
SPECIAL DISTRICTS - FRANCHISE ADMINISTRATION	3.0	3.0	0.0
SUBTOTAL GENERAL FUND	572.1	567.8	(4.3)

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Proposed Budget	Change
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP (continued)			
<u>OTHER FUNDS</u>			
COUNTY LIBRARY	203.4	212.0	8.6
COUNTY MUSEUM GIFT SHOP	2.8	2.3	(0.5)
ECONOMIC AND COMMUNITY DEVELOPMENT	58.0	61.0	3.0
JESD - WORKFORCE INVESTMENT ACT	173.0	133.0	(40.0)
JESD - APPLICATION DEVELOPMENT	0.0	0.0	0.0
LAND USE SERVICES - HABITAT CONSERVATION	3.0	1.0	(2.0)
PUBLIC WORKS - CALICO GHOST TOWN MARKETING SVCS	0.0	1.0	1.0
PUBLIC WORKS - COUNTY TRAIL SYSTEM	3.0	4.0	1.0
PUBLIC WORKS - REGIONAL PARKS SNACK BAR	1.0	1.0	0.0
PUBLIC WORKS - ROAD OPERATIONS CONSOLIDATED	356.0	364.9	8.9
PUBLIC WORKS - SOLID WASTE MANAGEMENT	59.4	62.3	2.9
REDEVELOPMENT AGENCY-OPERATING FUND	2.0	2.1	0.1
SUBTOTAL OTHER FUNDS	861.6	844.6	(17.0)
TOTAL ECON DEVELOP/PUBLIC SERVICES GROUP	1,433.7	1,412.4	(21.3)
 FISCAL GROUP			
<u>GENERAL FUND</u>			
ASSESSOR	170.6	165.8	(4.8)
AUDITOR/CONTROLLER-RECORDER	185.3	189.9	4.6
TREASURER/TAX COLLECTOR	60.3	66.5	6.2
TREASURER/TAX COLLECTOR - CENTRAL COLLECTIONS	89.5	93.9	4.4
SUBTOTAL GENERAL FUND	505.7	516.1	10.4
 <u>OTHER FUNDS</u>			
AUDITOR/CONTROLLER - RECORDS MANAGEMENT	2.0	2.0	0.0
STATE/COUNTY PROPERTY TAX ADMINISTRATION	31.0	30.0	(1.0)
SUBTOTAL OTHER FUNDS	33.0	32.0	(1.0)
TOTAL FISCAL GROUP	538.7	548.1	9.4

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Proposed Budget	Change
HUMAN SERVICES SYSTEM			
<u>GENERAL FUND</u>			
ADMINISTRATIVE CLAIM	4,400.6	4,409.1	8.5
AGING AND ADULT SERVICES	0.0	111.9	111.9
BEHAVIORAL HEALTH	696.6	727.1	30.5
BEHAVIORAL HEALTH - OADP	110.9	100.9	(10.0)
CHILD SUPPORT SERVICES	702.8	649.7	(53.1)
HEALTH CARE COSTS	4.0	4.0	0.0
PUBLIC HEALTH	1,072.0	1,100.2	28.2
PUBLIC HEALTH - CALIFORNIA CHILDREN'S SERVICES	103.9	154.3	50.4
VETERANS AFFAIRS	19.0	19.0	0.0
SUBTOTAL GENERAL FUND	7,109.8	7,276.2	166.4
<u>OTHER FUNDS</u>			
AGING AND ADULT SERVICES	96.8	0.0	(96.8)
ARROWHEAD REGIONAL MEDICAL CENTER	2,189.5	2,290.3	100.8
PRESCHOOL SERVICES	622.2	653.7	31.5
SUBTOTAL OTHER FUNDS	2,908.5	2,944.0	35.5
TOTAL HUMAN SERVICES SYSTEM	10,018.3	10,220.2	201.9
INTERNAL SERVICES GROUP			
<u>GENERAL FUND</u>			
ARCHITECTURE AND ENGINEERING	23.0	25.0	2.0
FACILITIES MANAGEMENT - CUSTODIAL	59.0	59.0	0.0
FACILITIES MANAGEMENT - GROUNDS	27.0	28.0	1.0
FACILITIES MANAGEMENT - HOME REPAIR	12.0	12.0	0.0
FACILITIES MANAGEMENT - MAINTENANCE	58.0	59.0	1.0
FACILITIES MANAGEMENT - ADMINISTRATION	4.0	4.0	0.0
PURCHASING	16.0	19.1	3.1
REAL ESTATE SERVICES	26.0	28.0	2.0
SUBTOTAL GENERAL FUND	225.0	234.1	9.1
<u>INTERNAL SERVICE FUNDS</u>			
FLEET MANAGEMENT - GARAGE AND WAREHOUSE	98.0	103.3	5.3
FLEET MANAGEMENT - MOTOR POOL	8.1	8.1	0.0
PURCHASING - MAIL AND COURIER SERVICES	34.0	35.0	1.0
PURCHASING - PRINTING AND MICROFILM SERVICES	18.0	18.0	0.0
PURCHASING - CENTRAL STORES	15.0	15.0	0.0
SUBTOTAL INTERNAL SERVICE FUNDS	173.1	179.4	6.3
TOTAL INTERNAL SERVICES GROUP	398.1	413.5	15.4

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Proposed Budget	Change
LAW AND JUSTICE GROUP			
<u>GENERAL FUND</u>			
COUNTY TRIAL COURTS - DRUG COURT PROGRAMS	0.0	0.0	0.0
COUNTY TRIAL COURTS - INDIGENT DEFENSE	0.0	0.0	0.0
DISTRICT ATTORNEY - CRIMINAL	377.0	376.0	(1.0)
DISTRICT ATTORNEY - CHILD ABDUCTION	7.0	7.0	0.0
GRAND JURY	0.0	0.0	0.0
LAW AND JUSTICE GROUP ADMINISTRATION	1.0	1.0	0.0
PROBATION - ADMINISTRATION/COMM CORRECTIONS	498.0	482.0	(16.0)
PROBATION - INSTITUTIONS	558.0	555.0	(3.0)
PROBATION - PRE-TRIAL DETENTION	7.0	7.0	0.0
PROBATION - AB1913	59.0	78.0	19.0
PUBLIC ADMIN/GUARDIAN/CONSERV/CORONER	78.5	78.5	0.0
PUBLIC DEFENDER	179.2	186.3	7.1
SHERIFF	2,832.5	2,864.5	32.0
SUBTOTAL GENERAL FUND	4,597.2	4,635.3	38.1
<u>OTHER FUNDS</u>			
DISTRICT ATTORNEY - SPECIAL REVENUE	32.0	32.0	0.0
SHERIFF - SPECIAL REVENUE	35.0	23.0	(12.0)
SUBTOTAL OTHER FUNDS	67.0	55.0	(12.0)
TOTAL LAW AND JUSTICE GROUP	4,664.2	4,690.3	26.1
TOTAL COUNTY DEPARTMENTS - GENERAL FUND	13,421.2	13,652.8	231.6
TOTAL COUNTY DEPARTMENTS - OTHER FUNDS	4,384.4	4,388.5	4.1
GRAND TOTAL COUNTY DEPARTMENTS	17,805.6	18,041.3	235.7

RESERVES ANALYSIS

The county has a number of reserves and designations that have been established over the years for a variety of purposes. On January 6, 1998, the Board of Supervisors adopted a county policy to provide guidelines and goals for reserve levels. That policy calls for the county's general purpose reserves to equal 10% of locally funded appropriations by 2002-03. It also anticipates establishing special purpose reserves to help meet future needs.

	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Total General Purpose Reserve	25.2	27.4	27.4	30.2	31.9
Specific Purpose Reserves					
Medical Center debt service	11.5	34.3	32.0	32.0	32.1
Justice facilities reserve	3.6	11.7	5.2	5.0	5.0
Juvenile maximum security reserve	0.6	1.2	1.5	1.5	1.5
Future retirement rate increase reserve		1.5	1.5	1.5	1.5
Equity Pool					2.0
Teeter					18.9
Restitution					5.2
Total Specific Purpose Reserves	15.7	48.7	40.2	40.0	66.2
Total Reserves	40.9	76.1	67.6	70.2	98.1

The County has several reserves. Some are for specific purposes, such as to meet future known obligations or to build a reserve for capital projects. The general reserves are funds held to protect the County from unforeseen increases in expenditures or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the County.

For 2001-02, the contribution of \$3.3 million to the Justice Facilities reserve was cancelled, in a mid-year Board action, due to the declining revenues from the federal marshal contract. In addition, a use of \$250,000 of this reserve funded repairs in logic control equipment at the Foothill Law and Justice Center.

For 2002-03, general purpose reserves are increased \$1.7 million. This increase brings general purpose reserves to a total of \$31.9 million, which satisfies the County's general reserve requirement of 10% of locally funded appropriations, which are projected to be \$319.4 million. The total specific purpose reserves are increased to \$66.2 million due to the creation of three new specific purpose reserves. The Medical Center reserve has been increased slightly to reflect a planned contribution pursuant to the Medical Center financing plan. An equity pool has been established to fund the costs and results of employee classification studies. Pursuant to the requirements of GASB 33, amounts previously held in trust funds for the county's Teeter program and restitution revenues have been set aside in reserves for future costs associated with these monies. The contribution to the Justice Facilities Reserve, which had previously been funded in the base budget, has been cancelled due to declining revenues from the federal marshal contract.

LOCAL COST ANALYSIS

County general fund operations are financed with two major types of funding: departmental program revenues; and countywide unallocated revenues, reserves, and fund balance.

Departmental program revenues include fees, service charges, and state and federal support for programs such as welfare, health care, child support and behavioral health. The balance of departmental costs not funded by these departmental revenue sources is considered local cost. Local cost is funded by countywide, non-allocated revenues such as property tax and vehicle license fees as well as other financing such as use of reserves, fund balance and operating transfers.

Gross local cost financing for 2002-03 is \$387,151,113. Shown below are the sources of local cost financing:

COUNTYWIDE REVENUES AND OTHER FINANCING
WHICH PAY FOR GENERAL FUND LOCAL COST

	Final 2001-02	Proposed 2002-03
Net Non-departmental Revenue		
Property Taxes:		
Secured, Unsecured, Unitary	110,935,316	120,116,900
Supplementals, Penalties and Interest	5,250,598	5,443,420
Total Property Taxes:	116,185,914	125,560,320
Vehicle License Fees	103,644,570	115,154,588
Sales and Other Taxes	24,920,674	26,486,450
Net Interest Earnings	23,190,336	17,100,000
COWCAP Revenue	18,662,199	17,500,000
Property Tax Admin Revenue	6,055,600	7,995,750
Booking Fee Revenue	3,937,000	3,937,000
Other State and Federal Aid	2,789,000	3,199,000
Other Revenue	2,179,152	2,430,000
Subtotal	301,564,445	319,363,108
Other Financing		
Fund Balance	30,526,390	39,900,000
Operating Transfers	27,805,406	27,888,005
Subtotal	58,331,796	67,788,005
TOTAL	359,896,241	387,151,113

The most significant sources of county local cost financing are property tax and vehicle license fees. These two sources account for \$240,714,908 or 75.4% of discretionary revenues. Year-end fund balance available for financing is \$39.9 million. Operating transfers includes transfers into the county general fund from the Courthouse and Criminal Justice Construction funds, Solid Waste Management, and the use of \$17.7 million of the tobacco settlement funds to be applied towards Medical Center Debt Service.

Countywide revenues are allocated to various county departments as local cost as outlined in the following chart:

Department Title	Local Cost Final 2001-02	Local Cost Proposed 2002-03
BOARD OF SUPERVISORS (ALL DISTRICTS)	3,999,435	4,237,112
CLERK OF BOARD	798,293	836,118
COUNTY ADMINISTRATIVE OFFICE	3,666,655	3,973,759
COUNTY ADMINISTRATIVE OFFICE-JOINT POWERS LEASES	23,569,659	23,068,480
COUNTY COUNSEL	2,591,855	3,262,891
HUMAN RESOURCES	4,489,029	5,174,453
HUMAN RESOURCES-UNEMPLOYMENT INSURANCE	869,164	1,500,000
INFORMATION SERVICES-EMERGING TECHNOLOGY	-	1,518,270
INFORMATION SERVICES-APPLICATION DEVELOPMENT	6,198,575	5,290,857
INFORMATION SERVICES-GIMS	234,365	-
LITIGATION PROCEEDS & USES	-	809,664
LOCAL AGENCY FORMATION COMMISSION	154,856	161,353
SCHOOL CLAIMS	1,164,116	1,186,804
SUPERINTENDENT OF SCHOOLS	291,934	282,224
ADMINISTRATIVE/EXECUTIVE GROUP SUBTOTAL:	48,027,936	51,301,985
AIRPORTS	58,936	57,757
AGRICULTURE, WEIGHTS AND MEASURES	1,426,413	1,618,704
COUNTY MUSEUM	1,196,284	1,394,726
ECD - ECONOMIC PROMOTION	837,012	858,263
ECD - SMALL BUSINESS DEVELOPMENT	173,368	188,956
ECONOMIC DEVELOPMENT/PUBLIC SVCS GROUP ADMIN	101,589	98,000
LAND USE SERVICES-ADMINISTRATION	100,238	-
LAND USE SERVICES-ADVANCED PLANNING	2,428,459	2,686,024
LAND USE SERVICES-BUILDING AND SAFETY	90,031	88,230
LAND USE SERVICES-CODE ENFORCEMENT	2,395,354	2,544,994
PUBLIC WORKS-REGIONAL PARKS	372,086	647,495
REGISTRAR OF VOTERS	2,513,890	2,720,442
SPECIAL DISTRICTS-FRANCHISE ADMINISTRATION	289,495	296,432
ECON DEVEL/PUBLIC SERVICES GROUP SUBTOTAL:	11,983,155	13,200,023
ASSESSOR	10,856,981	10,344,827
AUDITOR-CONTROLLER/RECORDER	4,511,950	3,889,197
TREASURER-TAX COLLECTOR	2,521,289	2,113,285
FISCAL GROUP SUBTOTAL:	17,890,220	16,347,309

Department Title	Local Cost Final 2001-02	Local Cost Proposed 2002-03
BEHAVIORAL HEALTH	1,842,753	1,842,753
BEHAVIORAL HEALTH-OFFICE OF ALCOHOL & DRUG ABUSE	207,100	207,100
HEALTH CARE COSTS	19,101,403	17,700,000
HSS ADMINISTRATIVE CLAIM	12,998,347	11,764,243
HSS SUBSISTENCE-CALWORKS-FAMILY GROUP	4,086,534	4,634,906
HSS SUBSISTENCE-KIN-GAP PROGRAM	174,190	375,327
HSS SUBSISTENCE-AFDC-FOSTER CARE	14,178,050	13,504,069
HSS SUBSISTENCE-CALWORKS-UNEMPLOYMENT	474,935	566,101
HSS SUBSISTENCE-AID FOR SERIOUSLY EMOTIONALLY DISTURBED	644,580	631,346
HSS SUBSISTENCE-AID TO ADOPTIVE CHILDREN	762,409	927,221
HSS SUBSISTENCE-CHILDREN'S OUT OF HOME CARE	772,000	437,521
HSS SUBSISTENCE-ENTITLEMENT PAYMENTS	13,153	-
HSS-AID TO INDIGENTS	1,077,154	1,344,571
AGING AND ADULT SERVICES	-	974,137
PUBLIC HEALTH	630,000	654,320
PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES	1,284,813	1,538,041
PUBLIC HEALTH-INDIGENT AMBULANCE	472,501	472,501
VETERAN'S AFFAIRS	804,151	844,218
HUMAN SERVICES SYSTEM SUBTOTAL:	59,524,073	58,418,375
ARCHITECTURE AND ENGINEERING	524,617	640,063
FACILITIES MANAGEMENT-CUSTODIAL	1,487,441	1,606,668
FACILITIES MANAGEMENT-GROUNDS	791,423	841,765
FACILITIES MANAGEMENT-MAINTENANCE	3,483,553	3,676,225
FACILITIES MANAGEMENT-ADMINISTRATION	338,580	344,105
FACILITIES MANAGEMENT-UTILITIES	14,885,801	14,256,869
REAL ESTATE SERVICES	518,857	716,602
REAL ESTATE SERVICES-RENTS	698,527	712,498
PURCHASING	855,603	1,135,594
INTERNAL SERVICES GROUP SUBTOTAL:	23,584,402	23,930,389
COUNTY TRIAL COURTS-JUDICIAL BENEFITS/FACILITIES COSTS	1,551,875	1,806,975
COUNTY TRIAL COURTS-MAINTENANCE OF EFFORT	10,131,014	10,131,014
DISTRICT ATTORNEY-CRIMINAL	826,329	9,508,554
GRAND JURY	296,654	301,148
LAW & JUSTICE ADMINISTRATION	61,486	65,080
PROBATION-ADMIN/COMM CORRECTIONS	9,318,557	10,559,986
PROBATION-INSTITUTIONS	14,941,903	17,704,735
PROBATION-PRETRIAL DETENTION	462,691	480,982
PROBATION-YOUTH AUTHORITY	8,300,985	8,329,483
PUB ADMIN/PUB GUARDIAN/CONSERVATOR/CORONER	3,932,979	4,141,894
PUBLIC DEFENDER	14,862,019	16,603,599
SHERIFF	77,016,218	81,742,126
INDIGENT DEFENSE PROGRAM	9,617,905	9,615,047
LAW AND JUSTICE GROUP SUBTOTAL:	151,320,615	170,990,623
SUBTOTAL:	312,330,401	334,188,704
CONTINGENCIES	31,396,946	39,101,339
RESERVE CONTRIBUTIONS	6,100,000	3,791,381
OPERATING TRANSFERS OUT	10,068,894	10,069,689
TOTAL ALLOCATED COSTS:	47,565,840	52,962,409
GRAND TOTAL:	359,896,241	387,151,113